

SOUTHERN HIGHLANDS COMMUNITY MENTAL HEALTH CENTER

POLICY AND PROCEDURE MANUAL

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Policy 330 – Audits

I. OVERVIEW

A yearly fiscal audit by an independent CPA will be conducted. The deadline for completion will be in accordance with the Department of Health and Human Resources contract requirement.

II. PROCEDURE

The fiscal audit encompasses:

1. Examination of financial transactions, accounts, and reports to determine whether:
 - a. The Center is maintaining effective control over revenues, expenditures, assets, and liabilities.
 - b. The Center is properly accounting for resources, liabilities, and operations.
 - c. The Center is complying with the requirements of applicable laws and regulations.
 - d. The Center has adequate internal control.
2. Review of the efficiency and economy of operations.
3. In accordance with the West Virginia Department of Health and Human Resources Office of Behavioral Health Services Accounting and Financial Report Manual.
4. In accordance with OMB Circular A-133.